BELLANS INDIGESTION

6 BELLANS

Hot water Sure Relief

for the prevention of crueity to children

or animals, no part of the net earnings of which inures to the benefit of any pri-

"(G) The taxes imposed by this sec-

tion shall not apply in the case of (1)

agricultural products produced or raised

ipon land owned, leased or cultivated by

a farmer, gardener, horticulturist, vine-

yardist, planter, ranchman, dairyman

stockman, poultryman, apiarist, or other

agriculturist, if the sale or contract of

sale is made by him or by a farmers'

which he is a member, organized and

operated as a sales agent for the pur-

bers and turning back to them the pro-

ceeds of sales less the selling expenses

on the basis of quantity or products

furnished by them, or (2) cigars, cigar-ettes, tobacco and snuff.

"(H) In computing the taxes imposed

by one subdivision of this section credit

taxpayer in respect to the same transact

tion, but no credit shall be allowed for

"(I) The taxes imposed by this sec

same provisions of law, including penal-

ies, as the tax imposed by section 902

of the revenue act of 1918.
"(J) when used in this section the

term 'received,' in the case of a tex-

payer making income tax return under

the revenue act of 1918 on the accruai

Richard H. Waldo Maps Out

Nationwide Campaign.

Forty men and women, headed by tichard H. Waldo, as head of American

Legion Post 28, met in the City Club

ast night and mapped out preliminaries

for a nationwide campaign against a

general bonus and for a "preferential"

bonus benefiting the war's crippled and

Mr. Waldo said the campaign was

to "give Congress an allbi for not passing the bonus bill." He explained

that for political reasons many Con-

gressmen and Senators do not dare de-

feat the bill unless the opposition to It

A mass meeting is to be held Sun-

fifty word letter for duplication, cir.

Col. Henry L. Stimson was named

A GENERAL BONUS

BIG FIGHT AGAINST

basis, means 'accrued.' "

bereaved.

smounts received during any month in day afternoon, May 9, in the Engineer-

which the sum of (1) the prices for ing Club, in Thirty-fourth street, it was

which taxable sales are made, plus (2) decided last night, and meanwhile the

he taxable amounts received, does not anti-bonus campaigners will draft a

States, (2) any foreign government, (3) for head of the organization committee

any State or Territory or political sub- and George Brokaw Crompton al an

division thereof, or the District of Co-alternate in case Col. Stimson declines iumbia, (4) any mutual ditch or irriga-Miss Anne B. Duncan accepted the

tion company, (5) any hospital, or (6) chairmanship of the speakers' commitany corporation organized and operated tee. Mrs. Wendell Phillips was named

exclusively for religious, charitable, for treasurer, with Lawrence Driggs as scientific, or educational purposes, or alternate.

tion shall not apply to sales made or Representatives in Congress. amounts received by (1) the United Col. Henry L. Stimson

The taxes imposed by this sec- culation and ultimate forwarding to

is clearly manifested.

any tax paid by the taxpayer, or ceim

ose of marketing the products of mem-

fruit growers' or like association

Sure

RETAIL SALES TAX.

"Section 707 (A). In addition to all other taxes there shall be levied, as-

sesssed, collected and paid upon tangible

personal property or electrical energy sold between January 1, 1921, and De-

cember 31, 1922, both dates inclusive, except on the instalment plan), a tax

equivalent to one per centum of the price

"(B) In addition to all other taxes there shall be levied, assessed, collected

and paid a tax equivalent to one per centum on the amount received (whether

in cash or anything of value) in each month between January 1, 1921, and De-

cember 31, 1922, both dates inclusive.
"(1) Under a sale or contract of sale

made on the instalment plan, or lease, of

"(2) For food, drink, or lodging, or the use or enjoyment of services, privi-

leges or facilities, furnished or granted

by a person operating or conducting an

inn, tavern, hotel, restaurant, cafe, eating

house, or other similar places of busi-

"The tax imposed by this subdivision

shall be paid by the person receiving such amount and shall apply in the case

of sales, contracts and leases, whenever

"(C) The taxes imposed by this sec-

tion shall not apply to any sale, contract

of sale, or lease, as to which the pur-

chaser or lessee gives to the vendor or lessor on or before the last day of the

month in which the taxable transaction

occurs, and the vendor or lessor retains

In his possession for such time as the commissioner, with the approval of the

involved in such transaction will be by

or not after change of form by process

used or consumed by him in the neces-

1921, the tax shall not apply to any amount received thereunder as to which

a like certificate is in like manner given

of the Secretary, may by regulations per-

mit the giving of certificates covering all

transactions between given dates, which

regulations may be general, or special

in respect to particular industries of businesses or parts thereof. Whoever

knowingly makes a false statement in

any certificate given under the provis-

ons of this subdivision, or evades or at

tempts to evade payment of the tax by

the use of any certificate which h

on conviction thereof shall be fined not

"(D) If in connection with a trans

action in respect to which the tax ap-

does not apply are included or furnished

the tax imposed by subdivision (a) shall

apply to the total price, and the tax im-posed by subdivision (b) shall apply to

the total amount received, unless such

property, privileges, services and facili-

les are in good faith billed separately

nd shown separately on the books of

"(E) The taxes imposed by this sec-

ion shall not apply to sales made and

the taxpayer.

exceed \$1,000.

plies, property, privileges, services

not more than one year, or both.

"The commissioner, with the approval

sary conduct of a business carried on

that the property or energy

tangible personal property or electrical vate stockholder or individual

commissioner, with the approval of the shall be allowed for any tax pald unier Secretary, may by regulation require, a another subdivision of this section by the

otherwise disposed of for profit, whether bursed or paid by him in any manner to

of manufacture, or will be exclusively previous transaction in respect to which

for profit. In the case of a sale, contract tion shall be returned, assessed, collease entered into before January 1. lected and paid upon the same basis, in 21, the tax shall not apply to any the same manner and subject to the

any person in

by the vender.

energy; and

which so sold; such tax to be paid

Relief

BERLIN TO INCREASE LONDON EXPECTS NO MAY DAY VIOLENCE TROOPS IN THE RUHR Not Alarmed at American

Will Send State Defence Force Into Southern District to Protect Industry.

FEAR ANARCHISTS MOVE

Large Secret Stock of Arms Discovered at Ruegen Island in Baltic.

LONDON, April 30 .- It was officially announced in Berlin to-day that German State defence troops will march into the outhern Ruhr district for the protection of public order and industry, according to a wireless message from the German

[The Berlin Government announced Wednesday that the German national troops in the Ruhr and neutral zones had been reduced below the limit fixed b the Allies and requested that the each and Belgian troops be withdrawn

om the River Main region.]
The situation in the Ruhr district is grave and an anarchist movement is the Central News.

A large secret stock of arms has been disred at Ruegen, an island in the Bal-Sea. in the province of Pomerania, despatch says, and the leader of the d guards, who is charged with apriating the arms, has been arrested. a land guard has been disbanded.

BERLIN, April 30 .- The German Gov. ument probably will have to revoke a previous decision not to interventhe chief burgomaster of Hagen e responsibility for the maintenance

It appears that there have been nuerous urgent appeals from the peace-Ruhr, where apprehension is fell ver the possibility of another Red out-The understanding is that some telebswehr troops, combined with a aree of security police, will enter the

According to the National Zeitung the civil authorities of Hagen and other towns are powerless against the Red elements, which organized yesterday a large demonstration at Duesseldorf. ere is a refusal on the part of these

North Rubr district. On the other hand, Die Freiheit credfeld with the statement that a Reichhile the Frankfurter Zeitung says the alarming reports from the region in Vice-President.

blined by Herr Severing. He said it was not desirable for Germany "to remain in the enemy's fetters," and, besides, the impression must not be given at Gremany was not in earnest about uffilling the terms of the peace trenty.

everywhere fitted for its tesk.

The Minister said that Germany would to reach an understanding with the being in the Penrose programme, tente relative to the form which the Senator Johnson has developed more intente relative to the form which the

Paris, April 20 .- An economic confer-Dr. Mayer, the German Charge d'Affaires here, which were interrupted Theodore Roosevelt could not do so and by the entry of the German troops into that Mr. Johnson might be persuaded the neutral zone of the Rhineland.

make the conference contingent upon evacuation of Frankfort by the French. M. Millerand replied that the questions were entirely separate. The conditions of the evacuation having been outlined by the San Remo conference, he de-clared, they must be compiled with.

One of the first questions the French will raise at the conference is alleged. discrimination against French exporters rough the manipulation of special import licenses. An effort will be made at he outset to establish relations on the basis of the Treaty of Versailles, after which the French delegates will welcome as France might be able to accord Ger-

BRITAIN STANDS PAT ON HER IRISH POLICY

Special Cable Despatch to THE SUN AND NEW Your Heraup, Copyright, 1939, by The Sun AND NEW YORK HERALD condon, April 30 .- As a result of the

from an authoritative source that there will be no change in the Government's Irish policy. Viscount French will remain Lord Lieutenant. The new Chief Secretary, Greenwood, and Gen. Sir Neville Macready, the new commander in chief in Ireland, will endeavor to clear up some of the minor difficulties. but, if anything, the attitude of the Government will be stronger. As authoritatively outlined to the correspond-BE Of THE SUN AND NEW YORK HERALD

policy will follow these lines: The constitution makes the British Parliament supreme. We have appreated the demand of the south of Ireand for home rule, giving it at the cost the ground that a part of a State has right to break up the whole and we will pass the new home rule bill. e will give the Irish an opportunity to overn themselves so far as possible. leanwhile they are a part of the Brit-th Empire subject to its laws. There be order. Incidentally, if this body radicals in Ireland means to declare or on Great Britain, we are not afraid will we draw back from our task."

President Expresses Sympathy. VASHINGTON, April 30.—President Wil-

Warning of Assassination.

pecial Cable Despatch to Tun Sun and New AND NEW YORK HERALD.

London, April 30 .- Despite the menace of sabotage, the strike of the railway men on May day promises to be nothing more than a strictly labor demonstration in England. Scotland Yard TAKES 15,000 PRISONERS when asked about A. Mitchell Palmer's assertion that American plots had an Bolsheviki Renew Plea for international connection admitted that radicals and fanatics in America correspond with the same class here. They say, however, that the number of possible assassine in Great Britain is inconsiderable and the police do not expect

dolence of any sort. England as a rule fails to understand Americans taking the "Red" menace seriously. Illustrative of this is Pemberton Billings' question yesterday in the House of Commons. He asked whether the Government knew that a "Red" army was organized, centring o-morrow, and his question was greeted | Dneister, with ironic laughter from all the benches of the House, including the Labor benches. All workers engaged in vital services will continue on the job to-

ROME, April 30 .- According to reports rom all the provinces May Day will be celebrated by a complete cessation of work, including the employees on transred, according to a Berlin despatch port lines. The Italian railways have will compel the Government to take extraordinary measures to carry on limited indispensable service.

> BERLIN, April 30 .- May Day will be extensively celebrated by the workers of The street cars and electric and surburban train services will be uspended. Newspapers will appear only

STAND OF PENROSE **BLOW TO HARDING**

Continued from First Page

in the Ohio primaries. The results in Ohio, it is understood, were a disappointment to Senator Penrose, and it was realized that new combinations would tion created by that event. He has been orced into a decision.

The relationship of the Knox indorse

ent to the movement that has been on elements to surrender their arms and for Gov. Sproul of Pennsylvania is a the region is kept in a continual state matter of Keystone State politics which of unrest by fugitive agitators from the is not definitely understood here. It is believed, however, that the indorsement of Knox by Penrose is sincere and that the mayors of Barmen and Elber- it represents the belief of Penrose that eld with the statement that a Reich-wehr incursion is entirely uncalled for, name would consist of Senator Knox and Senator Johnson of California for

restion are grossly exaggerated.

The reasons for the recent action of Penrose, he believes Senator Knox would ernment in ordering the dis- be acceptable to the conservative East, landment of the Civil Guard were ex- while Senator Johnson would hold the more liberal West in line and also would insure the election of several Republican United States Senators from the Pacific

foreover, added the Minister, it had victory he has assembled enough actual the occupation of the village of Kozatin, sen shown that the guard was not and potential strength to worry those southwest of Zhitomir, Polish cavalry

mards, he added, but there would be no tion equation. The objection raised here the Bolsheviki are not yet defeated and sided arrangement in the makeup of to the solution of the Republican pro-force. The National Assembly adjourned to- ment hints, is that Senator Johnson day for three weeks. It will reassemble never will consent to accept second place been unable to agree regarding the pro-

This objection is not held valid by te between delegates representing others on the ground that no candidate delegates at Grodno or Bialystok, near ance and Germany arranged by Pre- can admit he would accept the Vice- Warsaw if the Poles will agree upon a er Millerand and Dr. Goeppert will Presidency while alming at the Presiobab'y be held in Paris at an early dency, and at the same time it would be ate. The conference is the outcome of extremely difficult for Senator Johnson is conversations Premier Millerand had to decline the Vice-Presidency if it should come to him. It is recalled that that Mr. Johnson might be persuaded

more easily in view of what happened The Germans showed a disposition to in California in 1916. Senator Penrose's endorsement of Mr. Knox is regarded as the more significant in view of the position which was taken by Senators Knox and Johnson on While not nearly so the peace treaty. aggressive as Mr. Johnson in his ob-jection to the League covenant, Mr. Knox opposed its adoption and sought to have the covenant separated from the

treaty in the consideration of the Versailles pact. It-is admitted that any plan which nay be in the minds of the regular leaders of the party for the solution of the Presidential situation suggested Johnson is one that will have to

a possible alignment of Knox and fought out in the convention, its suggestion being merely the basis of the arrangement. The possibility of a com-promise on a "dark horse" candidate not materially lessened. Senator Harding, whose candidacy reeives a setback by the Penrose an-Viscount French Will Remain
Lord Lieutenant.

Nouncement is monfronted with a new difficulty in his own State. The supporters of Gen. Wood have served no-

ice on him he must withdraw from the Presidential race or face opposition for the Senatorship. Under the Ohio law he must declare himself relative to the Senatorship by June 2. The inconference that Lloyd George had to-day with Bonar Law, Viscount French and Sir Hamar Greenwood and the Attorney-General for Ireland, it is possible to state from an authoritative source that there will be no change in the Control of the Senatorship by June 2. The inference carried with the demand to withdraw from the Presidential race is that his support must go to Wood. In a statement made to-day in New Albany, and the control of the Senatorship by June 2. The inference carried with the demand to withdraw from the Presidential control of the Senatorship by June 2. The inference carried with the demand to withdraw from the Presidential race is a statement made to-day in New Albany. Ind., Senator Harding said he would be no change in the Control of the Senatorship by June 2. The inference carried with the demand to withdraw from the Presidential race is that his support must go to Wood. In a statement made to-day in New Albany. not withdraw from the Presidential contest and has allowed the decision relative to the Senatorship to remain in the background,

ANTI-SALOON LEAGUE IS FOR LOWDEN ONLY

Johnson Berated, Cox Assailed, Edwards Scorned.

WESTERVILLE, Ohlo. April 30 .- Gov. Lowden of Illinois is the only Presidenimposing it upon Uister, where it is tial candidate so far whom the Antit wanted. We reject the proposal that and secede from the empire, as Abram Lincoln resisted Jefferson Davis, the ground that a next of the Round Baker, general superintendent of the league, says after a brief review of Gov. Lowden's record on prohibition, that "Prohibitionists consistently can support him if he is nominated."

Senator Hiram Johnson of California, the statement says, "is being solidly supported by the liquor interests of Cal-ifornia, not because of any particular service he has rendered them, but because he seems to command the support of the discontented, and the liquor peoole just at this time are very much dis-

The statement relterates the position of the league as regards Gov. James M. to-day sent a telegram of condolence Cox of Ohio and Gov. Edwards of New Own of Ohio and Gov. Edwards of New John T. McGraw, mother of Jersey, as announced some time ago, by ohn T. McGraw, Democratic national declaring that Gov. Cox "is thoroughly ommitteeman from West Virginia, who seed auddenly last night on a train near salitinore. "Mrs. Wilson and I are dispersion to learn of your great loss," said the President's measage. "You have our isspens sympathy in your bereavement."

POLES DEFEAT REDS IN UKRAINE BATTLE

YORK HERALD. Copyright, 1929, by THE SER Guns and Locomotives Captured as Mohilev Falls and Pilsudski Advances.

Peace, But Also Rush Aid From the Caucasus.

By the Associated Press. WARSAW, April 30 .- The resistance of the Bolsheviki has been broken in South Ukraine, according-to to-day's officia communication, which announces that the Poles have captured Mohiley and in South Wales, and planning violence are now moving southeast along the

A further communication issued by the

War Office to-day says:
"Since the offensive began we have hearly defeated the Twelfth Army. In the resulting actions the Seventy-seventh and Seventy-eighth divisions have been destroyed. The remainder of the Bolsheviki are retreating east. The enemy has suffered heavily in killed and wounded. "Simultaneously with the cavalry and nfantry attack from the west Polish armored boats sailed down the Pripet River and met the Bolshevik flotilla head on. A pitched battle ensued. Two of the Bolshevik monitors were sunk and four monitors and forty other boats 1921. were captured. The remainder of the Red flotilla retreated.

"A great amount of food and stores of ammunition and army supplies and a wireless station were taken with the occupation of Czernobyl, some ninety kilometers north of Kiev. The strong-hold was occupied Thursday after se-

ected by fighting craft.
"Gen. Petiura, the Ukrainian leader, understood that this is preparatory to or training army, Philippine Scott or joining forces with Gen. Pilsudski, who guard, member of Porto Rico regiment, is planning to enter Klev at the head member of insular force of navy or has left Warsaw for the front. It is coast guard, member of training corps is planning to enter Kiev at the head of the Ukrainians, who are fighting side with the Poles in the advance toward the independent capital of the Ukrainians. Ckrainfans.

The Poles have captured 15,000 prison ers, sixty cannon, hundreds of machine guns and seventy-six locomotives since their offensive began, the report adds.

The Kosciuszko squadron, composed of volunteer American aviators, made chine gunning railroad centres and scat- absence or confinement. tering propaganda in Kiev and other cities. At many points the Bolsheviki

coast States.

While Major-Gen. Wood has not developed enough delegates to insure his Kiev. In an action which resulted in tween the third and fifth year to be the the occupation of the village of Kozatin, opposed to him, and acceptance of the captured 2,000 prisoners, ten cannon. Wood candidacy is not regarded as one tank and the colors of the Fifty-

have not changed their peace intentions.
"In view of the fact the Poles and the Russian Soviet Government have on the ticket with Senator Knox or any posed meeting of the peace conference one else.

posed meeting of the peace conference at Borisov," the note says, "the Soviet Government is willing to meet Polish

> CEMETERIES ON WAR FRONT. French Commission Adopts Pro-

Paris, April 30.-The commission charged with framing laws concerning the graves of soldiers of France has adopted unanimously a proposal providing for the creation of national cemeteries along the lines of the former front

posal to Create Them.

The proposal also authorizes the exhumation and transfer to such ceme-teries of the bodies of French soldiers at the expense of the nation.

CANADIANS HELP PARIS.

tract for a loan to Paris of \$20,000,000, pavable in ten years. loan is to enable Paris to purchase foodstuffs in Canada

Plan to Break Up Baltic Brigades by Land Grant

BERLIN, April 30.—Plans are making to induce the soldiers who served in the Baltic brigades under Gen. Erhardt to enter regular civilian life. Herr von Braun, Prussian Premier has worked out a scheme under which these soldiers would receive the offer of waste lands, unused drill grounds and some portions of what formerly belonged to the crown estates for cultivation with opportunitites for ultimate ownership. "The plan bears no military character," said Herr von Braun, as quoted by the Tageblatt. "The men must be led away from the pernicious reactionary influence of their officers, whose only concern is to keep their jobs."

ADVOCATES OF BIG BONUS GET SETBACK

Continued from First Page,

four quarterly installments, beginning April 1, 1921. The benefits apply to service only between April 6, 1917, and

Januacy 1 1920. Of the five tax plans in the bill the stock exchange, real estate and in-creased tobacco levies become effective December 1, 192), and the retail sales and increased surtaxes on January 1,

Excluded from the benefits are the

following: Conscientious objectors, men dishon orably discharged, aliens discharged because of their claims for exemption on the grounds of allenage, officers above the grade of captain in the army and marine corps and lieutenant (senior were fighting, the Poles attacking from grade) in the navy, engineer in the coast guard, passed assistant surgeon he Poles used cavairy in covering the in the public health service, any civilian parsh lands and the infantry was promilitary or naval forces, contract surgeon, cadet at the academies, cadet of \$100 per share, in which case the tax coast guard, member of training corps shall be 2 cents on each \$10 or fraction

Women Will Not Benefit.

Persons granted a farm or industrial furlough, individuals absent from duty on account of disease resulting from intemperate use of drugs. liquors or misconduct are excluded for thirty-two raids and some flights more the period of such absence. Individuals than sixty miles within the Bolshevik absent without leave or confined in lnes, the Americans bombing and ma- prison are excluded for period of such

Under the maurance certificate section, the veteran is entitled to a cerused anti-aircraft guns against the avi- tificate the face value of which is the ators and in less important places con- total he would receive in a cash bonus centrated machine gun fire upon the increased by 40 per cent annually and compilots, who always attacked from an rate of 5 per cent annually and compilots, who always attacked from an rate of 5 per cent annually and compilots, who always attacked from an rate of 5 per cent annually and compilots, who always attacked from an rate of 5 per cent annually and compilots, interest or pullet, and a polytomer than the manually and compilots. The tax shall not apply to transfers the manually and compilots. the most important raids were led by due in twenty years and at that time Lieut, Harmon Rorison of Wilmington, the service man would receive 3.71 times as much as if he takes the cash bonus The Bolsheviki are rushing the Fifth in addition to receiving insurance pro-

and Eighth divisions from the Caucasus tection during the twenty year period.

Loans are to be made on these certween the third and fifth year to be the total cash bonus plus interest for the period the certificate has to run at 5 per cent.; between the sixth and twen-tieth year this is to be 90 per cent. of the cash bonus increased by 40 per cent. In case of death during the period of the loan, payment to beneficiaries would be the total compensation due minus the

total of the loan. Under the vocational education section the veteran is entitled to compensation of \$1.75 a day for every day of attendance on a course of vocational training, though the course must not run longer than the period for which he would have obtained a cash bonus compensation. If the period of such attendance is less than the period for which he would obtain the cash bonus, at the end to receive \$1.25 cash bonus for every of the name and address of the sellers tional education attacks. tional education attendance.

Under the farm or home aid section the veteran is entitled to receive an amount equal to the cash bonus increased by 40 per cent, but the total must be applied to a city or suburban home and only after approval by the

Under the land settlement section a special board is created to govern the development of public lands. Soldiers are to be employed in the work of development and at the close of developnent the service man is permitted to select a tract of land as large as he can cultivate. Payment for the land is to be Paris, April 30.—Representatives of made by the veteran in instalments, the the city of Paris and of a Canadian banking syndicate have signed a continuous to be granted in lieu of the adjusted cash bonus.

ment may extend over a period not more than forty years. Loans not exceeding

\$1,000 are to be granted to veterans agreement to seil (not including so-taking land, the loans to-be used in called transferred or scratch sales), any purchasing live stock or equipment. For products of merchandise at, or under the Revenue Act of 1913. administration of this section an appropriation of \$300,000,000 to authorized. The text of the revenue provisions follows:

VICTORY TAXES.

Additional Surtax on Incomes. Section 762. In addition to the surtax imposed ty subdivision (a) of Sec tion 211 of the Revenue Act of 1918 there shall be levied, assessed, collected and paid for the taxable years 1920 and 1921 upon the net income of every individual a like surtax equal to the sum of the following:

"One per centum of the amount by which the net income exceeds \$5,000 and does not exceed \$10,000, "Two per centum of the amount by

and does not exceed \$26,000; and "Three per centum of the amount by which the net income exceeds \$26,000. "Such tax shall be returned, assess collected and paid upon the same basis. n the same manner and subject to the same provisions of law, including pen-alties, as the surtax imposed by subdivision (a) of Section 211 of the Revenue Act of 1918."

STOCK AND BOND TAX.

Section 703. On and after December 1920, subdivision 4 of schedule A of itle xi. of the Revenue Act of 1918 is

amended to read as follows: "Stocks and bonds, sales or transfers: On all sales, or agreements to sell, or nemoranda of sales or deliveries of, or transfers of legal title to: (a) shares or certificates of stock or of profits or of interest in property or accumulations in any corporation or trust, or rights to subscribe for or to receive such shares or certificates, or (b) bonds, debentures, certificates of indebtedness, or other instruments evidencing indebtedness, however termed, any of the foregoing issued in serial form whether or not in serial maturities (hereinafter in this subdivision called 'bonds') the tax

shall be as follows: "Between December 1, 1920, and No-1922, both dates inclusive. on each \$10 or fraction thereof of face value 2 cents, unless the selling price is n excess of the face value, in which case the tax shall be 2 cents on each \$10 or fraction thereof of the selling price. In case of shares without face value the tax shall be 20 cents on each share, mless the selling price is in excess of thereof of the selling price; and

each \$100 or fraction thereof of face value, 2 cents, unless the seiling price s in excess of the face value, in which ase the tax shall be 2 cents on each \$100 or fraction thereof of the selling In case of shares without face value the tax shall be 2 cents on each share, unless the selling price is in excess of \$100 per share, in which case the tax shall be 2 cents on each \$100 or raction thereof of the selling price.

"The tax shall apply (a) whether the sale, agreement, memorandum or transfer is made upon or shown by the books, or by any indorsement, signment in blank, or by any delivery, or by any paper or agreement or mem randum or other evidence of transfer or sale; and (b) whether or not it entitles centrated machine gun fire upon the increased by 40 per cent interest at the the holder in any manner to the benefit pilots, who always attacked from an rate of 5 per cent annually and com- of such bond, stock, profits, interest or

> pursuant to a sale, where the memoran-dum of sale has been duly stamped. "The tax shall not apply to an agree-

ment evidencing a deposit of certificates or bonds as collateral security for money aned thereon, which certificates or bonds are not actually sold, nor to the delivery or transfer for such purpose of certificates or bonds so deposited.

"The tax shall not apply to deliveries Senator Johnson has developed more betitute for the Civil Guard should attempt than it was believed he could the Polish offensive has been sent to the workmen would participate the scheme, acting as local and field him a formidable factor in the control of the press bureau the scheme, acting as local and field him a formidable factor in the control of the control cate is negotiable or assignable for security for a loan other than as provided. certificate setting forth the facts. "In case of sale, where the evidence

of transfer is shown only by the books, the stamp shall be placed upon such books, and where the change of ownership is by transfer of the certificate or bond the stamp shall be placed upon the certificate or bond, and in case of an agreement to sell or where the transfer is by delivery of the certificate or bond assigned in blank the seller shall make and deliver to the buyer a bill or memorandum of sale and shall affix the proper stamps thereto, and every such | sand. bill or memorandum of sale or agree-

the transaction to which it refers. "Whoever, with intent to evade payment of the tax, violates any of the provisions of this subdivision, or re-ceives any certificate or bond, or any bill or memorandum required by this subdivision, without havin the proper stamps affixed thereto, shall be deemed guilty of a misdemeanor, and upon con-viction thereof shall be fined not more than \$1,000 or be imprisoned not more than six months, or both,

PRODUCE EXCHANGE TAX.

"Section 704. On and after December 1920, subdivision five of Schedule A of Title XI. of the Revenue Act of 1918 is amended to read as follows: the adjusted cash bonus.

Interest on the total value of the land

is amended to read as follows:

is amended to read as follows:

is amended to read as follows:

it on shall be levied, assessed, collected and paid on the same basis, in the same basis, in the same proment may extend over a particular of the same proment may extend the same prometric of the same prometric over the same pr

the rules and usages of, any exchange or board of trade or other similar place for future delivery, the tax shall be as

"Between December 1, 1920, and Noember 20, 1922, both dates inclusive, for each \$10 or fraction thereof of the selling price of the products or merchandise covered by such sale or agree-

"On and after December 1, 1922, for ach \$100 or fraction thereof of the selling price, 2 cents.

"In the case of every such agreement the seller shall at the time make and deliver to the buyer a bill, memorandum, agreement, or other evidence of such sale or agreement, and shall affix thereto the proper stamps, other evidence of such sale or agreement shall show the date thereof, the name and address of the seller and buyer, the amount of the sale, and the

transaction to which it refers. "The tax shall not apply in case of ash sales of products or merchandise for immediate or prompt delivery which in good faith are actually intended to be

"The tax shall not apply to the transfer to a clearing house corporation of an agreement in respect to which the tax has been paid, if such transfer does not vest any beneficial interest in such corporation and is made for the sole purpose of enabling such corporation to ad-

members. "Whoever, with intent to avoid payment of the tax, violates any of the pro-visions of this subdivision, or receives any bill, memorandum, agreement or other evidence of sale or agreement, required by this subdivision, without having the proper stamps affixed thereto, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not more than \$1,000, or be imprisoned for not more than six months, or both.

REAL ESTATE TAX.

Section 705. Schedule A of Title XI. f the Revenue Act of 1918 is amended by adding at the end thereof a new sub-livision to read as follows:

"16. Receipts for payments on sales of real estate. On each receipt, issued between Dcember 1, 1929 and, Novemdencing any payment made during such tract of sale of, or contract to sell, lands, tenements, or other realty, whenever made, 25 cents for each \$50 or fractio thereof of the amount of the payment.

"Any person who receives between December 1, 1920, and November 30, 1922, both dates inclusive, any payment value, on account of a sale, or contract shall be guilty of a misdemeanor and f sale of, or contract to sell, any lands, tenements or other realty, shall at the time give to the person making such payment a written receipt evidencing more than \$10,000 or be imprisoned for such payment and shall affix thereto the proper stamps. Such receipt shall show the date thereof, the name and address of the person giving it, the date facilities in respect to which the tax and amount of the payment, the name and address of the person making the sayment and the transaction on account

f which the payment is made. "Whoever falls to give any receipt equired by this subdivision, or to state therein correctly the amount received, or to affix the proper stamps, or wh ever receives any receipt required by this subdivision without having the proper stamps affixed thereto, shall be guilty of a misdemeanor and on conviction thereof shall be fined not more than \$1,000 or be imprisoned not more

than six months, or both. TAX ON CIGARS, TOBACCO AND

MANUFACTURES THEREOF. "Section 706. (a) On cigars, cigarettes, tobacco and snuff, manufactured in or imported into the United States. and soid between December 1, 1920, and November 30, 1922, both dates inclusive. by the manufacturer or importer, or removed during such period for consumption or sale, there shall be levied, collected and paid under the provisions of existing law, in addition to the taxes now imposed thereon by law, the following taxes to be paid by the manu-

"On cigars of all descriptions made of obacco, or any substitute therefor, and weighing not more than three pounds per thousand, 25 cents per thousand. "On cigars made of topacco, or any substitute therefor, and weighing mo than three pounds per thousand, if manufactured to retail at not more

than five cents each, 50 cents per thou-"If manufactured or imported to retail at more than five cents each and not more than eight cents each, \$1 per

thousand. "If manufactured or imported to retail at more than 8 cents each, and not more than 15 cents each, \$1.50 per thousand; "If manufactured or imported to retail at more than 15 cents each, and not more than 20 cents each \$2 per thousand; "And if manufactured or imported to etail at more than 20 cents each, \$2 per

Of cigarettes made of tobacco, or any substitute therefor, and weighing not nore than three pounds per thousand, \$1 per thousand; and Weighing more than three pounds per

thousand 80 cents per thousand; and "On tobacco and snuff, 2 cents per "(B). The taxes imposed by this sec-

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